

Quarterly Wage Reporting

PROGRAM DESCRIPTION

WHAT IS QUARTERLY REPORTING?

Employers who are subject to the Utah Employment Security Act are required to report wages on a quarterly basis to the Department of Workforce Services (DWS). Quarterly reporting forms are mailed to each subject employer during the last week of each quarter. Wages are reported on the Employer's Quarterly Wage List, Form 3H (Public Tax Forms). Forms are to be completed and returned within 30 days following the end of the quarter.

Important: *Employers must continue to send quarterly reports, even if no wages were paid during the quarter, until the Department closes the account or determines the employer to be exempt from reporting requirements.*

WHAT WAGES MUST BE REPORTED

All gross wages for each individual who worked for you during the calendar quarter must be reported each quarter. For the purpose of these reporting requirements, wages include:

- Hourly wages, salaries and commissions
- Meals, lodging and other payments in kind
- Tips and gratuities
- Remuneration for services of an employee with equipment
- Vacation and sick pay
- Separation and dismissal pay
- Bonuses and gifts
- Payments in stock
- Contributions to deferred compensation plans, including 401(k) plans

WHAT RECORDS MUST BE KEPT?

In order to complete the required reports, and verify this information at a later date if necessary, your records must contain the following information:

- The name and social security number of each employee
- The date each employee was hired
- The place of employment
- The date and reason each employee was separated from employment
- The beginning and ending date of each pay period and the date wages were paid
- The total amount of wages paid in each pay period, showing separately wages and other payments such as tips and bonuses
- Special payments such as bonuses, commissions, gifts, severance pay or accrued leave pay, etc
- The cash value of living quarters, meals, or anything else paid to an employee as compensation for work done

Important: *These records must be kept for four (4) calendar years.*

HOW TO FILE QUARTERLY WAGE DATA

All employers are mailed a *Form 3, Employers Contribution Report*, and *Form 3H, Employer's Quarterly Wage List*, during the last week of each quarter. The *Form 3* must be returned by the due date even if you had no payroll during that quarter. However, the Department offers the following methods for filing your quarterly wage data:

- **Printed Forms** - Detailed instructions on using the *Form 3H, Employer's Quarterly Wage List*, are available at <http://jobs.utah.gov/ui/Handbook/form.asp>
- **Magnetic Tape or Cartridge** - Large employers and payroll services may report using properly formatted magnetic tape or cartridge. Specifications for magnetic tape filing can be found at <http://jobs.utah.gov/ui/es/contrib/efileing/mag3man1998.asp>

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- **Diskette/Internet** - Diskette reporting is available to all employers. Utah has options for employers who want to file on diskette. Specifications for diskette and Internet filing can be found in the above web site. If your payroll system is already computerized, you may have the capability of downloading the quarterly wage data from your computer. DWS provides File Specifications you can use to create a transmittal file for filing on diskette or on the Internet. For file specifications, go to the following web site, <http://jobs.utah.gov/ui/es/contrib/efileing/mag3man1998.asp#DiskRept> In addition DWS has created the *E-Wage* software package (http://jobs.utah.gov/ui/ewage/ewage_download.asp). For more information on *E-Wage*, see below.

THE NEW E-WAGE PROGRAM

E-Wage (http://jobs.utah.gov/ui/ewage/ewage_download.asp) will be the framework of many new changes in Utah wage reporting with DWS. This software allows employers to create their quarterly wage data files and calculate the quarterly taxes due. The new *E-Wage* program offers the following improvements:

- A user friendly and intuitive Windows environment
- Electronic filing of both the employer's contribution form (*Form 3*) and the Wage List (*Form 3H*)
- Payment of taxes with electronic funds transfer (EFT)
- Improved import capabilities
- Update employer account information (*Form 3S*)
- Upgrades available on line
- Eliminates the need to send paper documents to DWS

The E-Wage software is provided at no charge. The following are the minimum system requirements:

- A Microsoft Windows compatible PC with a Pentium processor, recommended 200 MHz or faster.
- Windows 95, Windows 98, Windows NT 4.0 with service pack 6, Windows 2000, Windows XP
- 64 MB of RAM
- 5 MB of free hard disk space
- CD-ROM drive
- Minimum 56K Modem
- Internet access recommended

You can download E-Wage directly or you may call the Magnetic Media Coordinator at (801) 526-9494 or at 1-800-222-2857 extension 9494 to request an E-Wage software package.

WHAT IS THE QUARTERLY REPORTING SCHEDULE?

For the quarter ending **March 31**, reports will be mailed the last week of March. Wage reports will be due by **April 30**.

For the quarter ending **June 30**, reports will be mailed the last week of June. Wage reports will be due by **July 31**.

For the quarter ending **September 30**, reports will be mailed the last week of September. Wage reports will be due by **October 31**.

For the quarter ending **December 31**, reports will be mailed the last week of December. Wage reports will be due by **January 31**.

Wage reports and contributions received after the due date are subject to penalty and interest assessments. More information on delinquent reports can be found at <http://jobs.utah.gov/ui/Handbook/penalties.asp>

CONTACT INFORMATION

Unemployment Insurance

140 East 300 South 3rd Floor
P.O. Box 45288
Salt Lake City, UT 84145-0288

(801) 526-9400 SL Valley
(800) 222-2857 ext. 4361 Toll Free
Email: dws-ui-contrib@utah.gov
<http://jobs.utah.gov/ui/qtrreport.asp>



Department of Workforce Services

140 East 300 South Salt Lake City, Utah 84111 1-888-920-WORK jobs.utah.gov

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Auxiliary aids and services are available upon request to individuals with disabilities. Call (801) 526-9240. Individuals with speech and/or hearing impairments may call the state relay by dialing 711. Spanish Relay Utah: 1-888-346-3162.